

CHAPTER NO. 664

HOUSE BILL NO. 2451

By Representative Davidson, Mr. Speaker Naifeh and Representatives Bowers, Arriola, Boyer, Pleasant, Kent, Todd, Ralph Cole, Miller, West, Bone, Kisber

Substituted for: Senate Bill No. 2419

By Senator Haynes

AN ACT to amend Tennessee Code Annotated, Title 67, relative to taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 5, Part 20, is amended by adding the following new section:

67-5-2011.

(a) No property tax owed by a person in the armed forces of the United States, or called into active military service of the United States, as defined in Section 58-1-102, from a reserve or national guard unit, shall be due until ninety (90) days following the conclusion of hostilities in which such person is actually engaged outside the United States or ninety (90) days after such person is transferred from the theater of operations of such hostilities, whichever is sooner.

(b) A person claiming this delay shall apply to the commissioner of revenue on or before the day the tax becomes delinquent, and present copies of official orders or other satisfactory proof of such person's deployment and stationing outside the United States during a period of hostilities.

(c) The commissioner shall give notice of approved applications to city and county collecting officials and to the clerk and master of the chancery court.

(d) This section shall expressly apply to personnel stationed outside the United States during Operation Enduring Freedom.

SECTION 2. Tennessee Code Annotated, Section 67-4-113, is amended by deleting that section in its entirety and by substituting instead the following language:

67-4-113. The commissioner is authorized to promulgate rules and regulations in accordance with the provisions of the Uniform Administrative Procedures Act, compiled in Title 4, Chapter 5, to implement the provisions of §§ 67-2-112(b) and 67-5-2011. The commissioner shall make reasonable effort to provide notice detailing which taxes are delayed, the time limitations proposed by §§ 67-2-112(b) and 67-5-2011 for paying such taxes, and the type of proof that must be presented prior to the due date of the applicable tax. Notice may be made, in addition to other methods, through releases issued by the department to the media or to branches of the armed services in which such taxpayers may serve.

SECTION 3. Tennessee Code Annotated, Section 67-2-112(b), is amended by deleting subdivision (3) in its entirety and by substituting instead the following language:

(3) This subsection shall expressly apply to personnel stationed outside the United States during Operation Enduring Freedom.

SECTION 4. This act shall take effect July 1, 2002, the public welfare requiring it.

PASSED: April 17, 2002



JIMMY HAIFEH, SPEAKER
HOUSE OF REPRESENTATIVES



JOHN S. WILDER
SPEAKER OF THE SENATE

APPROVED this 24th day of April 2002



DON SUNDQUIST, GOVERNOR